

UDC 338.45

Androsiuk L. A., graduate student (NTU "Kyiv Polytechnic Institute")

**PROBLEM OF DETERMINATION OF EXPENSES ON QUALITY
ON ENTERPRISES OF PRINTING INDUSTRY**

The basic methods of classification and structure of quality costs of industrial enterprise are analysed and the author's point of view is given about the investigated question in the article. The effect is developed on the basis of efficient quality management means.

Keywords: classification, cost structure, industrial enterprise, quality management.

UDC 504.062.2:338.246.025.2:351.16

Baldzhy M. D., Candidate of Geographic Sciences, Associate Professor
(Odessa State Economic University)

**THE PLACE OF THE COMPLEX NATURE RESOURCES USE
REGULATION IN THE FORMATION OF REGIONAL
ENVIRONMENTAL POLICY**

The article deals with the place of the complex nature resources use regulation in the formation of regional environmental policy. The improvement of the of conceptual approaches implementation of the complex nature resources use regulation in the formation of regional environmental policy is given.

Keywords: environmental management, environmental policy.

UDC 331.101

Beniakh V. V., lecturer (University Ukoopspilka "Poltava University of Economics and Trade")

THE FACTORS OF SOCIO-ECONOMIC WORK MOTIVATION

The article deals with the factors of the socio-economic motivation formation, the interconnection between the workers' labor results and the results of complex objective and subjective factors influence. Thus, the studying of the socio-economic workers' motivation of national enterprises is a relevant and extremely necessary issue.

Keywords: motivation, results of labor.

UDC 631

Bondareva T. H., Candidate of Economics, Associate Professor,
Nahavychko I. P., lecturer (National University of Water Management and Nature Resources Use, Rivne)

THE AGRICULTURAL ENTERPRISES REPORTING AND ITS IMPROVEMENT

The article deals with the role and the meaning of reporting at the agricultural enterprises and also the ways of improving of some financial statements.

Keywords: reporting, agricultural enterprise.

UDC 631

Bondareva T. H., Candidate of Economics, Associate Professor
(National University of Water Management and Nature Resources Use),
Nemkovych O. B., Candidate of Economics, Associate Professor
(PHEE "European University" Rivne branch)

THE RECORDING PECULIARITIES OF THE STATE FINANCIAL ACTIVITY SUPPORT IN PLANT-BREEDING

The article describes the procedure and features of budgetary funds accounting received by the agricultural enterprises as a refund of winter grain crops replanting.

Keywords: budget, agricultural enterprise, plant-breeding.

UDC 338.24.65.011:658.115

Vlasenko N. A., Associate Professor, Trukhachova K. V., Assistant
(Kherson National Technical University)

THE KEY ELEMENTS OF THE AIM FORMATION POLICY IN THE PERIOD OF BUSINESS ACTIVITY DECLINE

The importance of the objectives development as an element of the aim formation policy is justified. The approach to the determination of the business activity key objectives is given in the period of business activity decline.

Keywords: aim, economic activity, key objectives.

UDC 331,101

Hvozdyk N. M., Candidate of Economics, Associate Professor
(University Ukoopspilka "Poltava University of Economics and Trade")

THE ADULTS LIFELONG LEARNING: PROBLEMS AND PROSPECTS

The article deals with the adults lifelong learning, and the basic direction in the development of adults educational system in Ukraine for the market and workers' interests satisfaction.

Keywords: education level, market requirements.

UDC 339.137.2. +658.8:663.64

Holodnuk O. S., graduate student (Ternopil National Economic University)

THE POSSIBILITY OF CREATING COMPETITIVE ADVANTAGE BY THE MARKETING METHODS AT THE MINERAL WATER ENTERPRISES

The Ukrainian mineral water market is analyzed and the role of marketing innovations in the competitive advantages management is defined. The branding is a key element of the enterprise competitive advantage.

Keywords: market, mineral water, innovation and branding.

UDC 657

Horbatiuk M. A., applicant (Berezne Forest College)

THE PECULIARITIES OF ACCOUNTING POLICY FORMATION AT THE WOODPROCESSING ENTERPRISES

This article deals with the studying of accounting policy and its place in the total management process. The forming policy factors and the impact of industry features were defined.

Keywords: accounting policies, industry characteristics.

UDC 330.1 (075.8)

Hrechaniuk D. O. (National University "Lviv Polytechnic", Lviv)

CONCEPT OF LIFE CYCLE OF INDUSTRY IN ENGINEERING ENTERPRISES

The article substantiates the need for the concept of the life cycle in the current economic conditions, which is of particular importance for a complete analysis of the engineering enterprises. A marketing analysis of the life cycle engineering industry phases with the release of critical factors that have the greatest impact on a particular stage of the life cycle, is done. The theoretical and practical processes of cyclical development of the industry are considered and the activities of enterprises at different stages of the life cycle of the industry is analyzed to determine the differences in management activities and improve efficiency of machine-building enterprises.

Keywords: concept of life cycle engineering enterprise, efficiency, development.

UDC 504 +332.122:002.68

Karpenko O. O., applicant, Muravkina M. O., graduate student

(Institute of Market Problems and Economic environmental research of Ukraine, Odessa)

THE ENVIRONMENTAL AND ECONOMIC MECHANISMS IMPROVEMENT IN THE TREATMENT OF PESTICIDES

This publication discusses theoretical-conceptual and organizational aspects of ecologically handling pesticides and analyzes a variety of legal documents regulating ecologically safe use of pesticides and disposal of unsuitable HZZR.

Keywords: pesticides, ecologically safe handling, disposal.

UDC 331.544

Kovalenko T. V., Candidate of Economics, Associate Professor (SHEE "Donetsk National Technical University")

THE PERSONNEL TRAINING SYSTEM AT THE MECHANICAL ENGINEERING ENTERPRISES

The professional training functioning system at the mechanical engineering enterprises was studied. The volume and costs structure of training personnel were analysed. The personnel indexes and evaluational criteria were suggested.

Keywords: training, mechanical engineering enterprises, evaluation criteria, goals.

UDC 657

Kozitska N. O., Candidate of Economics, senior research worker (Academy of Financial Management, Kyiv)

THE ACCOUNTING AND FINANCIAL REPORTING OF NON-PROFIT ORGANIZATIONS IN THE CONTEXT OF INTERNATIONAL FINANCIAL REPORTING STANDARDS IMPLEMENTATION

The article deals with the possibility of using international financial reporting standards in the accounting practice at the local non-profit organizations.

Keywords: international standards, financial statements, accounting.

UDC 331.2

Kostyshyna T. A., lecturer (University Ukoopspilka "Poltava University of Economics and Trade")

THE WAGES PAYMENT IMPROVEMENT AS A PART OF ENTERPRISE COMPETITIVENESS IN MODERN CONDITIONS

The article explored the aspects of alienation of labor and the modern problem of wages payment. Methodical approaches to the development and evaluation of competitive wage system were suggested. The direction improving wages in order to ensure the competitiveness of enterprises in modern conditions were defined.

Keywords: alienation of labor, wages, competitiveness.

UDC 331.2

Kravchenko O. O., lecturer (University Ukoopspilka "Poltava University of Economics and Trade")

THE CONCEPTUAL BASIS OF CONTRACTUAL REGULATION OF WAGES PAYMENT IN MODERN CONDITIONS

The article examines basis of the contractual regulation of wages payment according to legislative and regulatory base in Ukraine. It was defined the contractual regulation of principles improvement of wages in current conditions of the economy.

Keywords: regulation, wages, improvement.

UDC 330.15:502.5:63

Krasnoshchekov V. N., Doctor of Economics, Professor (Moscow State University of Environmental Engineering, Russia)

THE ROLE OF ENVIRONMENTAL AGROLANDSCAPES IN THE EFFICIENT USE OF NATURAL RESOURCES

The role of environmental engineering in improving the use of natural resources was substantiated. The methodology of environmental landscapes economic efficiency as a special form of the management of natural resources was developed.

Keywords: natural resources, environmental engineering, agrolandscape, natural resource management

UDC 67.9 (4 UKR) 304

Kuzmych L. V., Candidate of Engineering, Associate Professor (National University of Water Management and Nature Resources Use, Rivne)

THE PROBLEMS OF INTELLECTUAL PROPERTY ECONOMICAL AND LEGAL PROTECTION: INTERNATIONAL EXPERIENCE AND MODERN UKRAINE

The article analysed the modern development of intellectual property status in Ukraine and abroad. The features of the legislative adjustments were exposed in the field of defence of intellectual property and also the ways of problems solving related to the illegal use were offered.

Keywords: intellectual property, copyright, industrial property.

UDC 620.91:330.3 (477)

Lehka K. V., graduate student (Institute of Market Problems and Economic-Ecological Research NAS of Ukraine, Odessa)

THE PROSPECTS OF ALTERNATIVE ENERGY DEVELOPMENT IN UKRAINE

The issue of sustainable energy is central in solving the most pressing problems. The reduction of emission intensity and the development and implementation of renewable energy sources is one of the key challenges in achieving long-term goals of Ukraine.

Keywords: energy efficiency, emissions, energy, energy source development.

UDC 504: 330.12

Lipanova O. A., graduate student (Institute of Market Problems and Economic-Ecological Research NAS of Ukraine, Odessa)

THE ECOLOGICAL POLICY FORMATION OF CONSUMER MARKET

The article considered the development directions of sustainable consumption and production in conjunction with ecological legislative and regulatory background.

Keywords: sustainable consumption, production.

UDC 657

Osadcha O. O., Candidate of Economics, senior lecturer (National University of Water Management and Nature Resources Use, Rivne)

THE KEY ASPECTS OF FORMATION AND PRESENTATION OF FINANCIAL RESULTS IN MODERN ACCOUNTING CONCEPTS

The theoretical foundations of modern accounting concepts were studied. The methodological approaches to the financial results information of economic activity concerning human resources, creative and social accounting were defined.

Keywords: human resource accounting, social accounting, financial results.

UDC 657

Pavelko O. V., Candidate of Economics, Associate Professor (National University of Water Management and Nature Resources Use, Rivne)

THE ESSENCE OF ECONOMIC EVALUATION IN THE ACCOUNTING

The article examines the essence of economic and systematizes scientific approaches to identify the nature of evaluation. The place of evaluation was outlined in the accounting method element system.

Keywords: evaluation, entity accounting.

UDC 657.1: 378.1

Pihosh V. A., Associate Professor (Mukachevo State University)

THE GENESIS OF ACCOUNTING PRINCIPLES AND ANALYTICAL SUPPORT FOR STATE HIGHER EDUCATIONAL ESTABLISHMENTS

The paper substantiates the necessity of accounting principles and analysis and transformation in accordance with the modern features activities of higher education and the management needs.

Keywords: accounting, analysis, higher education, administration.

UDC 657.4: 336

Poznyakovska N. M., Candidate of Economics, Associate Professor (National University of Water Management and Nature Resources Use, Rivne)

THE PRESENTATION OF INFORMATION ON BUDGET IMPLEMENTATION IN FINANCIAL STATEMENTS OF PUBLIC SECTOR

This article deals with the introduction of new financial reporting of public sector in Ukraine. Some ways for improving financial reporting with recommendations of international financial reporting standards in the public sector were identified.

Keywords: financial reporting, public sector, international standards, the public sector.

UDC 657

Popovych V. I., Candidate of Economics, Associate Professor
(Mukachevo State University)

THEORETICAL FOUNDATIONS OF STRATEGIC ACCOUNTING AT THE ENTERPRISES

The article deals with the theoretical foundations of strategic accounting, which combine the concept of the strategic nature of accounting, subject and ways of displaying objects, functions, principles and accounting systems. Strategic accounting is considered as an information model for strategic management decisions.

Keywords: strategic accounting, information model, managerial decision.

UDC 657.471.27.10.0

Resler M. V., Candidate of Economics, Associate Professor
(Mukachevo State University)

THE MANAGERIAL ACCOUNTING IN THE INFORMATION SECURITY CONTROLLING

This article examines concepts such as management accounting in providing information controlling and the basic stages of the information formation and also the impact of management accounting as a component part of the information flow.

Keywords: management accounting, controlling, information flow.

UDC 65,011

Savchyn I. Z., assistant, Romanko O. P., assistant (Ivano-Frankivsk National Technical University of Oil and Gas)

THE INTERDEPENDENCE OF OIL AND GAS COMPANIES COMPETITIVENESS AND THEIR ECONOMIC STABILITY

In the article the authors analyzed the number of participants in the oil and gas market in Ukraine for the last period. Considered The interdependence of enterprise "competitiveness" is considered according to economic phenomena such as "competitiveness", "economic security enterprise", "enterprise economic efficiency." We prove the relevance of the competitiveness of oil and gas companies as an important tool for economic viability, which is a universal method for the post-crisis development of the oil and gas industry in general.

Keywords: oil and gas market, competitiveness, economic security, economic efficiency.

UDC 657

Svirko S. V., Professor (SHEE "Vadym Hetman Kyiv National Economic University"), **Doroshenko O. O., Candidate of Economics, Associate Professor** (National University of Water Management and Nature Resources Use, Rivne)

THE ACCOUNTING ASPECTS OF COSTS BUDGET INSTITUTIONS: INTERNATIONAL AND NATIONAL APPROACHES

The characteristic of costs breakdown for accountancy in accordance with international and national accounting standards for the public sector is presented in the article.

Keywords: cost accounting objects, international standards, the public sector.

UDC 504 +332.3

Sydorchenko T. F., doctoral student, Candidate of Economics (Institute of Market Problems and Economic-Ecological Research NAS of Ukraine, Odessa)

THE ECOLOGICAL NETWORK FORMATION AS A DIRECTION OF IMPROVING ENVIRONMENTAL POLICY IN THE LANDMANAGEMENT SPHERE

This article deals with the areas of environmental policy in the sphere of landmanagement in Ukraine and offered their improvement by establishing an ecological network.

Keywords: environmental policy, land relations, ecological network.

UDC 336,276

Stakhiv Y. Y., financier (Vadym Hetman Kyiv National Economic University)

THE PROBLEM OF COUNTRY DEBT SECURITY ASSESSMENT

The article deals with the assessment of the Ukraine's current state debt security and the ways of its strengthening.

Keywords: security, measures.

UDC 338,512

Yushchyshyn L. O., Candidate of Economics, Associate Professor (Lesia Ukrainka Volyn National University, Lutsk)

THE OPTIMIZATION OF PRODUCTION PROGRAM BY COSTS BUSINESS PROCESSES

The article deals with the theoretical situation of process-oriented approach to cost management of agricultural enterprises. The model of costs optimization of business processes in agricultural enterprises was developed.

Keywords: management, costs, farm.

UDC 504:332.145

Yatskov A. V., graduate student (Institute of Market Problems and Economic-Ecological Research NAS of Ukraine, Odessa)

THE PRINCIPLES OF "GREEN" ECONOMY IN THE REGIONAL ECOLOGICAL POLICY

The article examines the conceptual ecological regional policy in terms of "green" growth, based on a synthesis of market and managerial models of regional development with the principles of market regulation and self-regulation of regional economic systems based on the normal status of regional policy.

Keywords: regional policy, market model, management model.